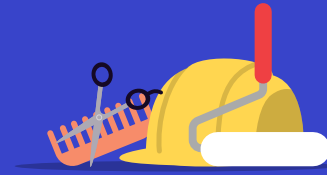




# Keep on top of your employer obligations



## Use our resources to help with your tax and super obligations, including:

- reporting through Single Touch Payroll (STP) enabled software
- calculating and reporting pay as you go (PAYG) withholding
- paying super guarantee (SG) on time
- calculating and reporting your fringe benefits tax (FBT).

For more information see [ato.gov.au/employers](https://ato.gov.au/employers).

## Single Touch Payroll

- Report payroll information through STP enabled software each time you pay your employees.
- Accurate reporting is important. We use this information in prefill and other government agencies use it when interacting with you or your employees.
- Make an end of year finalisation declaration by 14 July through STP. This helps your employees complete their tax return.
- If you need to update data you've already finalised, remember to make the finalisation declaration again.

## PAYG withholding

- Check out our tax tables as workers may have different PAYG withholding rates.
- When you pay your employees, withhold a portion of their pay for tax. Report this through STP and your business activity statements, ensuring you use the same ABN and branch number for both.

## Did you hire an employee or independent contractor?

You need to determine what type of worker you hired because:

- it affects your tax, super and other obligations (such as workers compensation insurance) and the records you are required to keep
- penalties and charges may apply if you get it wrong.

Some workers are always employees, including apprentices, trainees, labourers and trades assistants.

Work out if you must pay super for certain independent contractors at [ato.gov.au/employeeorindependentcontractor](https://ato.gov.au/employeeorindependentcontractor).

## Super guarantee

- The SG rate you pay your employees increased on 1 July 2024 from 11% to 11.5%.
- This will increase to 12% on 1 July 2025.
- If you have a new employee and they don't choose a fund, request their stapled super fund details from us.

For more information visit [ato.gov.au/superquickcheck](https://ato.gov.au/superquickcheck).

## Mark your calendar

- If you use a clearing house to make super payments, allow extra time to ensure payments are received in your employee's fund on or before the quarterly due dates.
- Quarterly due dates are 28 October, 28 January, 28 April and 28 July.

## Penalties

- You need to lodge a Super guarantee charge (SGC) statement and pay the SGC to us if you miss the payment date even by a day.
- If you don't lodge the SGC statement with us within one calendar month after the SG due date, you may face penalties up to 200% of the SGC.

## Get your records right

Ensure your payroll governance is the right fit and size for your business by:

- setting up a formal payroll framework with clear documentation
- putting systems and controls in place for accurate reporting of your obligations
- ensuring key staff have payroll skills and knowledge to perform their role
- having appropriate processes and procedures to ensure you have checks and balances to pay the right amount, to the right account and by the right date.

See more about record keeping and how long to keep records at [ato.gov.au/recordsforemployers](https://ato.gov.au/recordsforemployers).

## Fringe benefits tax

Four steps to getting FBT right:

### 1. Identify the types of fringe benefits provided

If you provide non-cash benefits to your employees, consider whether FBT applies.

### 2. Determine the taxable value

Ensure you use approved valuation methods when determining the taxable value of fringe benefits provided.

### 3. Lodge an FBT return

- You need to lodge your FBT return and pay any FBT you owe by 21 May 2025, unless your tax agent lodges electronically for you.
- If the total value of reportable fringe benefits provided to an employee during the FBT year exceeds \$2,000, you must include the grossed-up value through STP or on the employee's payment summary.
- Contributions your employees have made towards the cost of a fringe benefit are assessable income. Be sure to include them in your income tax return.

### 4. Keep records to demonstrate your calculations

Ensure you keep relevant records for the required timeframe to support your FBT position.

## Missed a due date?

We can support you if unexpected events make it hard to meet your employer obligations. If you are having difficulty paying in full, or on time, contact us before the due date to discuss your options including a payment plan.

## Key reporting dates

To see when your lodgments and payments are due, and to action them seamlessly:

- use the ATO app at [ato.gov.au/app](https://ato.gov.au/app)
- visit [ato.gov.au/businessduedates](https://ato.gov.au/businessduedates).



**i** This is a general summary only.  
For more information go to [ato.gov.au/employers](https://ato.gov.au/employers)